

Guide for Review of HBCU Cost Allowability			
Name of Program Participant:			
Staff Consulted:			
Name(s) of Reviewer(s)		Date	

NOTE: All questions that address requirements contain the citation for the source of the requirement (statute, regulation, NOFA, or grant agreement). If the requirement is not met, HUD must make a finding of noncompliance. All other questions (questions that do not contain the citation for the requirement) do not address requirements, but are included to assist the reviewer in understanding the participant's program more fully and/or to identify issues that, if not properly addressed, could result in deficient performance. Negative conclusions to these questions may result in a "concern" being raised, but not a "**finding.**"

Instructions: This Exhibit is designed to evaluate the HBCU's compliance with cost allowability requirements as described in 24 CFR 84.44 and made applicable to the HBCU program by Section 1 of the Grant Agreement and OMB Circular A-21, C.4. Follow the sampling guidance in Section 15-4 of the introduction to this Chapter in selecting transactions to review.

Questions:

1.

Does a review of program expenditures reveal the existence of any unallowable costs as itemized in OMB Circular A-21, Sections C.12.a and J?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Describe Basis for Conclusion:		

2.

If the HBCU charges indirect costs to the grant program, are such costs supported by an Indirect Cost Rate/Cost Allocation Plan prepared in accordance with OMB Circular A-21, Section G? [HBCU Grant Agreement, Section 12, Indirect Costs]	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
Describe Basis for Conclusion:			

3.

Have any costs related to political activities been charged to the HBCU program? [OMB Circular A-21, C.12 and J.28]	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Describe Basis for Conclusion:		

4.

Does a review of the personnel roster of staff being paid from HBCU resources reveal any obvious instances of personnel being paid from, but not working on, HBCU program activities? [HBCU Grant Agreement Budget and Project Management Plan]	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Describe Basis for Conclusion:		

5.

Are costs charged to the grant program not allocable to or included as a cost of any other Federally financed program for the time period under review? [HBCU Grant Agreement Budget and Project Management Plan]	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Describe Basis for Conclusion:		